**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE KURIAN JOSEPH**

**FRIDAY, THE 30TH NOVEMBER 2007 / 9TH AGRAHAYANA 1929**

**WP(C).No. 14023 of 2004(T)**
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**PETITIONER:**
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**V.A.NAJEEB, AGED 38 YEARS,**
**S/O.ABDUL KAREEM, VALUTHOTTIYIL HOUSE,**
**PERUMBAIKKADU, KOTTAYAM.**

**BY ADV. SRI.T.M.ABDUL LATHEEF**

**RESPONDENTS:**
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1. **THE ADDITIONAL SALES TAX OFFICER-I,**
   **SALES TAX OFFICE I CIRCLE, KOTTAYAM.**

2. **THE DEPUTY TAHSILDAR (R.R) KOTTAYAM.**

**BY GOVERNMENT PLEADER SRI. MATHEW VADAKKEL.**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 30/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**WP(C).No. 14023 of 2004(T)**

**A P P E N D I X**

**PETITIONER'S EXHIBITS:**

| | | |
|---|---|---|
| **EXT. P1** | **:** | **INVOICE NO. M&M 2112 DATED 20.7.1996.** |
| **EXT. P2** | **:** | **NOTICE NO. A7/441/03 DATED NIL ISSUED BY THE FIRST RESPONDENT.** |
| **EXT. P3** | **:** | **NOTICE NO. A7-741/ET/98-99 DATED 5.3.99 ISSUED BY THE FIRST RESPONDENT.** |
| **EXT. P4** | **:** | **LETTER DATED 22.03.1999 SUBMITTED BY THE PETITIONER BEFORE THE FIRST RESPONDENT.** |
| **EXT. P5** | **:** | **NOTICE NO. C2(1) 422/04 DATED 12.2.2004 ISSUED BY THE 2ND RESPONDENT.** |

**// True Copy //**

**P.A. to Judge.**

**smp**

**KURIAN JOSEPH, J.**

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**W.P.(C) NO. 14023 OF 2004**

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**Dated this the 30th day of November, 2007.**

**J U D G M E N T**

Petitioner is aggrieved by the imposition of entry tax. It is for the petitioner to pursue his remedy before the Deputy Commissioner. In the event of such a remedy being pursued within a period of one month from today, the same shall be treated to have been filed in time. Thereafter the said authority shall consider the matter with notice to the petitioner and appropriate orders in accordance with law shall be passed within a period of another three months. There shall be no further recovery till such time.

This writ petition is disposed of as above.

**KURIAN JOSEPH, JUDGE.**

smp